**COURSE RATIONALE**  
Teachers should understand that learning requires some form of assessment. Even in adult education learners should be measured. It is the teacher’s responsibility to determine how well a learner has learned irrespective of the level and subject of study. Teachers should understand that assessment is more than just multiple choice tests which you put on Blackboard and grade themselves.

* Online assessments engages four integral processes.
* Identify clear, valid and appropriate student learning outcomes.
* Collecting evidence that those outcomes are addressed.
* Using data to improve both teaching and learning.

Assessment is a tool for accountability and a continuous process for learning. Online assessments can be challenging but can also offer opportunities for positive continuous assessment. Conventional paper and pencil tests limits the learner what they can remember because they are under pressure. Test should be used with other assessments tools. In this case it informs teaching what teachers know and can do. If during the semester the teacher discovers the learner does not grasp the concept or material, or cannot apply their knowledge then the problem can be corrected immediately. Teachers should consider multiple online assessment tools than single test.

The professional environment of an accountant's work is changing because of technological innovations. The role of an accountant is requiring a broader set of knowledge, professional aptitude, critical thinking skills and decision making capabilities than prior generations. Technology plays a vital role in an accountants’ professional life. Teachers should prepare learners that want to enter the profession to understand the current and future roles of information technology in organizations.

Most of the accounting practices are no longer relevant as computer-supported practices have replaced them. In order to meet the professional expectations in this practice, the profession wants a change in accounting education and training of accounting professionals. Teachers need to equip themselves with skills to use technological tools effectively for assessments and also improve their learners-learning.

Online facilities enables better course delivery and learner-learning outcomes improves. The changes in the accounting profession needs accountants to acquire skills in using computers, accessing online information and working independently on computer-assisted professional tasks. Innovations in technology can be used in improving current teaching and learning tools to search relevant information and to relate such information to accounting concepts and other business information they wish information. Technology permits accounting learners to have control over their learning environment and to act as self-directed learners, promoting more active learning. The current learning theory values interactivity, application of prior knowledge, relating the theoretical to the real world situations, and using relevance and efficacy to assess information. The Net generation learners will need that educational institutions provide technology-rich learning environments which will provide them an easy access to the learning materials , online assessments, communication with their instructor and their peers.